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ABSTRACT

Data on private school finance are not available to inform educational policy discussions about private education. Because of interest in private school finances, the National Center for Education Statistics (NCES) contracted with the Pelavin Research Center of the American Institutes for Research to explore the feasibility of collecting data through a new instrument developed with the assistance of private school administrators and association representatives. Development efforts began with focus group interviews with 28 private school administrators regarding budgets and accounting practices. Three preliminary versions were developed, one of which was preferred by private school association members at a meeting convened by the NCES. After refinement by a technical work group, the developed questionnaire was sent to eight schools for an initial pilot test and nine more for a second test. Fourteen schools responded, and specific suggestions by their administrators resulted in modifications to the survey, which has been designed to be part of the NCES Schools and Staffing Survey. The current survey asks for information about school finances, including information about noncash contributions, and takes about 1.5 hours to complete. This report includes sections on the background of survey development, major findings of the pilot tests, and a description of the survey instrument. The final survey product is attached as an appendix. (Contains four exhibits.) (SLD)

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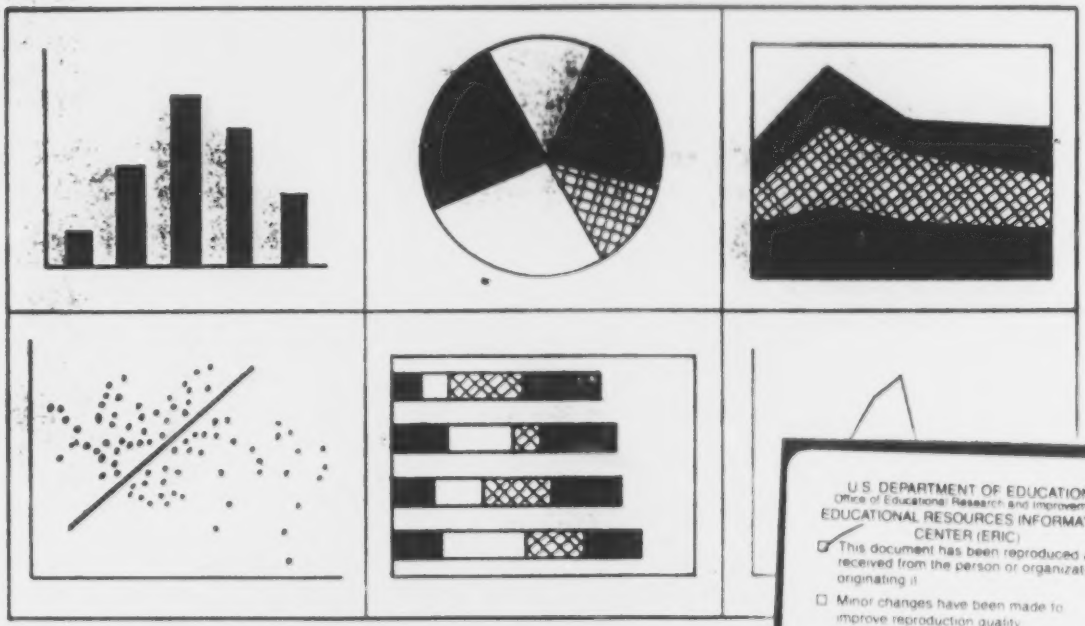
Collection of Private School Finance Data:

Development of a Questionnaire

Working Paper No. 97-22 July 1997



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Collection of Private School Finance Data:

Development of a Questionnaire

Working Paper No. 97-22 July 1997

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July 1997

Foreword

Each year a large number of written documents are generated by NCES staff and individuals commissioned by NCES which provide preliminary analyses of survey results and address technical, methodological, and evaluation issues. Even though they are not formally published, these documents reflect a tremendous amount of unique expertise, knowledge, and experience.

The ***Working Paper Series*** was created in order to preserve the information contained in these documents and to promote the sharing of valuable work experience and knowledge. However, these documents were prepared under different formats and did not undergo vigorous NCES publication review and editing prior to their inclusion in the series. Consequently, we encourage users of the series to consult the individual authors for citations.

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Collection of Private School Finance Data:

Development of a Questionnaire

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National Center for Education Statistics

July 1997

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Executive Summary

Data on private school finance are not available to inform education policy discussions regarding private schools, their contribution to education in the United States, and their use of resources. In short, data simply are not available to answer the following types of questions:

- How much does the United States spend in total on education (public and private)?
- How do per-pupil expenditures in private schools vary by type of school, grade level, region of the country, and school size? How do per-pupil expenditures in private schools compare with per-pupil expenditures in public schools?
- How much of private school spending is for instruction? How much is for administration? Are resources allocated differently in private and public schools?
- If many types of private schools are cheaper than public schools, why is that so? How much of the cost of private schooling is borne by parents? By religious institutions?
- How do per-pupil expenditures in My School compare with per-pupil expenditures in schools of a similar type, grade-level, size, or region?

Because of interest in collecting data to answer these questions, NCES contracted with the Pelavin Research Center of the American Institutes for Research to work closely with members of the private school community to collect private school finance data. In its initial efforts, Pelavin Research Center explored, and ultimately rejected, the possibility of extrapolating national expenditures on private elementary and secondary education from data collected by three major associations of private schools.[1] A second line of inquiry explored the feasibility of collecting data through a new instrument developed with the assistance of private school administrators and association representatives. This report represents the culmination of this second set of tasks.

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[1]See Garet, M., Chan, T., Isaacs, J., and Sherman, J., *The Determinants of Per-Pupil Expenditures in Private Elementary and Secondary Schools: An Exploratory Analysis*, NCES Working Paper 97-07, March 1997; and Garet M., Chan, T., and Sherman, J. *Estimates of Expenditures for Private K-12 Schools*, NCES Working Paper 95-17, May 1995.

In the fall of 1995, Isaacs, Garet, and Sherman (1996) conducted focus group and site-visit interviews with 28 private school administrators regarding their school budgeting and accounting practices.[2] On the basis of these consultations and a literature review, three preliminary survey instruments to collect finance data were developed. Private school association representatives assembled at the Private Schools Meeting convened by NCES in March 1996 expressed a preference for the third, and most detailed, survey instrument.

In a meeting held in September of 1996, NCES officials also endorsed the third survey instrument, concurring with the private school association representatives that the goal of the private school finance survey should be to collect sufficiently detailed finance data to answer questions about how private schools allocate resources (that is, how much is spent on education vs. administration, how much on salaries vs. equipment, and so forth). After discussing a number of issues related to survey administration, a tentative decision was reached in September of 1996 to proceed with a finance questionnaire that would be linked to the Schools and Staffing Survey (SASS).

The next step in developing the final questionnaire was to draw together a Technical Work Group on a Private School Finance Survey, consisting of representatives of private school associations and research analysts from NCES. After members of the Technical Work Group thoroughly reviewed the questionnaire in December of 1996, it was mailed to eight schools selected with the assistance of the private school association representatives. A second pilot test was administered to an additional nine schools in March 1997.

A total of 14 of the 17 schools in the two pilot tests completed the survey, for an overall response rate of 82 percent. Five administrators completed the survey in one hour or less; seven

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[2]See Isaacs, J., Garet, M., and Sherman, J., *Strategies for collecting finance data from private schools*. NCES Working Paper No. 96-16, June 1996.

completed it in 1½ to 2½ hours; and two spent three hours or more. During debriefing telephone interviews, administrators reported that the categories in the survey were presented clearly, and that the instructions were easy to follow, in general. Specific issues raised by the administrators resulted in modifications to the questionnaire, which is presented in its final form in Appendix A to this report.

The final questionnaire has the same overall framework as the questionnaires used for the two pilot tests. First, introductory items guide respondents toward a common definition of "school income" and "school expenditures," by clarifying the fiscal year covered by the questionnaire and the treatment of preschool programs, programs operating outside the regular school day and financial aid. Our general approach is to gently guide respondents toward a common treatment of items, while allowing them to indicate areas wherein they cannot easily provide data in the format requested in the questionnaire.

A relatively straightforward item collecting information on income, by source, follows in item 5. Next is the core of the survey, the collection of expenditure data in items 6 through 10.

One of the challenges was to collect expenditure data in sufficient detail to meet the analytical needs of researchers while not overburdening the respondent. The matrix in Exhibit II, presented below as well as on page 26 of the full report, shows the level of detail collected under the final version of the survey. Although the questionnaire does not directly display this matrix, data are collected in each of the un-shaded cells, in a way that permits analysis of expenditures by function (row) or object (column).

Finally, the survey concludes with item 11, which collects information about non-cash contributions. Respondents are asked to indicate, through simple check-off boxes, an estimate of the

EXHIBIT II

Collection of Expenditure Data by Functions and Objects

	Item 6. Salaries	Item 7. Benefits	Item 8. Supplies and Contracted Services	Item 9. Equipment	Item 10. Facilities
a. Instruction				(a)	
b. Instructional support and student services					
c. Administration					
d. Plant/maintenance					
e. Food service					
f. Transportation					
g. Other					
h. Total					

(a) Instruction-related computers.

quantity of services and materials provided by public agencies (e.g., transportation of students, remedial/enrichment instruction), religious institutions (e.g., space, bookkeeping assistance, shared custodian), and parents and others (e.g., donated supplies or equipment, volunteer labor, other).

The report concludes a discussion of possible modifications to streamline or expand individual items in the questionnaire. Our final recommendation is that any modification to expand the questionnaire be balanced by a modification to streamline it. Throughout the process of questionnaire development, we have been challenged to balance the twin goals of (1) collecting data that is sufficiently detailed to be consistent, accurate, and useful for analytical purposes, and (2) placing minimal burdens upon the overworked private school administrators who must be asked to take time out of a hectic day to respond to the questionnaire. We believe that the current survey instrument, which appears to take about 1½ hours for most respondents to complete, is about as

streamlined as is possible, if it is to collect data across a number of functional categories of expenditures, as desired by both NCES officials and private school association representatives.

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The authors acknowledge the assistance on the Private School Finance Survey provided by the following members of the Technical Work Group:

Morton Avigdor	*Agudath Israel of America*
Stephen Broughman	*National Center for Education Statistics and Federal Project Officer for this study*
William Fowler	*National Center for Education Statistics*
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We also thank Sterlina Harper for her skill and patience in preparing countless versions of the Private School Finance Survey.

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Introduction

The National Center for Education Statistics (NCES) is responsible for collecting, analyzing, and disseminating data on a wide range of educational issues. One important example of data collection is the Schools and Staffing Survey (SASS), which collects a rich assortment of data on the characteristics of both public and private elementary and secondary schools. This data set, however, contains little information regarding school finances. The Federal government collects information on expenditures by *public* school districts — through the National Public Education Finance Survey and the Annual Survey of Local Government Finances – Form 33, but there is no comparable national collection of expenditure data from *private* schools.

Current and accurate data are not available to inform education policy discussions regarding private schools, their contribution to education in the United States, and their use of resources — as compared with the use of resources in public schools. In short, data simply are not available to answer the following types of questions:

- How much does the United States spend in total on education (public and private)? How does total education spending this country compare with total education spending in other countries?
- How do per-pupil expenditures in private schools vary by type of school, grade level, region of the country, and school size? What proportion of per-pupil expenditures would be covered by a $3,000 voucher? How do per-pupil expenditures in private schools compare with per-pupil expenditures in public schools?
- How much of private school spending is for instruction? How much is for administration? Are resources allocated differently in private and public schools? Are private schools more efficient than public schools?
- If many types of private schools are cheaper than public schools, why is that so? How much of the cost of private schooling is borne by parents? By religious institutions? By fund-raising?
- How do per-pupil expenditures in My School compare with per-pupil expenditures in schools of a similar type, grade-level, size, or region? Does My School allocate a larger or smaller proportion of its budget to instruction than do similar schools?

Because of interest in collecting data to answer these questions, NCES contracted with the Pelavin Research Center and the John C. Flanagan Research Center of the American Institutes for Research for a series of tasks examining alternative strategies for collecting finance and resource data from private schools:

- In the first set of tasks, Pelavin Research Center explored, and ultimately rejected, the possibility of extrapolating national expenditures on private elementary and secondary education from data collected by three major associations of private schools;[1]
- In a second set of tasks, the Pelavin Research Center worked closely with members of the private school community to develop and pilot test a questionnaire that would collect data on expenditures directly from a national sample of private schools;
- Third, the John Flanagan Research Center undertook a study of the possibility of collecting data for a resource model of school expenditures; and
- Finally, the Pelavin Research Center is using its work on developing a private school questionnaire as the basis for developing a corresponding questionnaire for collecting school-level expenditure data from public schools.[2]

This report represents the culmination of the second of these tasks.

Appended to the report is a proposed Private School Finance Survey questionnaire that has already been field-tested in 17 schools, and is ready for a full-scale pilot test and possible inclusion as a follow-up questionnaire to the next Schools and Staffing Survey.

The first section of this report provides background information on the development of the questionnaire, as well as a discussion of issues related to survey administration. In the second section, the report sets forth the major findings of the two pilot tests conducted this spring. The third section contains a detailed discussion of the items in the final version of the questionnaire.

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[1]See Garet, M., Chan, T., Isaacs, J., and Sherman, J., *The Determinants of Per-Pupil Expenditures in Private Elementary and Secondary Schools: An Exploratory Analysis*, NCES Working Paper 97-07, March 1997; and Garet M., Chan, T., and Sherman, J. *Estimates of Expenditures for Private K-12 Schools*, NCES Working Paper 95-17, May 1995.

[2]See Best, C., Cullen, A., Garet, M., Isaacs, J., and Sherman, J., *Collection of Public School Finance Data: Development of a Questionnaire*, Washington, DC: Pelavin Research Center, May 1997.

Background

In 1993, Sherman and O'Leary noted that the lack of data on expenditures by private elementary and secondary schools compromised the ability of the United States to submit complete and accurate finance data to the international *Indicators of Education Systems* (*INES*) project of the Organization for Economic Cooperation and Development (OECD). In a paper describing gaps in finance data, they concluded that:

> The absence of comprehensive data on private elementary and secondary school finances represents a critical gap in information both for domestic policy and for international comparisons. There are, however, data collections both in the United States and abroad that provide models for a private school finance collection. (Sherman and O'Leary, 1993).

Since that time, staff from the Pelavin Research Center have worked closely with various members of the private school community, including association representatives, individual administrators, and academic researchers, to develop methods for collecting private school finance data. As described below, initial efforts focused upon the expenditure data collected by the associations themselves. A second line of inquiry explored the feasibility of collecting data through a new instrument developed with the assistance of private school administrators and association representatives. The concluding task was to refine the proposed instrument, through continued consultation with private school representatives and through field testing in a variety of private school settings. These efforts are described below.

Estimates of Expenditures Based on Data Collected by Private School Associations

In 1994, the National Center for Education Statistics (NCES) asked the Pelavin Research Center to investigate the extent to which private school associations routinely collect finance data; and whether or not the associations' surveys provided an adequate basis on which to generate valid national estimates of private schools' expenditures.

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Three associations were identified as regularly collecting expenditure data from member schools — the National Catholic Education Association (NCEA), the Lutheran Church-Missouri Synod (LCMS), and the National Association of Independent Schools (NAIS). Garet, Chan, and Sherman (1995) attempted to develop national estimates of private school expenditures by estimating expenditures for various sectors of the private school universe. This task was hampered, however, by a lack of finance data for religious schools other than Catholic and Lutheran schools, and for nonsectarian schools not affiliated with NAIS. After deriving alternate estimates of total operating expenditures ranging from $16.4 to $17.7 billion, Garet et. al. concluded that:

> NCES cannot obtain precise national estimates of private school expenditures by relying solely on data provided by private school associations; most associations do not collect data on school finance (Garet et al., 1995).

In a second study based on the associations' data, Garet, Chan, Isaacs, and Sherman (1997) attempted to refine the national estimates further by linking expenditure data collected by the private school associations with information on school characteristics collected as part of the NCES Schools and Staffing Survey (SASS). They found that several school characteristics are clearly associated with per-pupil expenditures, including teacher salaries, the teacher/student ratio, and the ratio of support staff and maintenance staff to teachers. However, the models were not able to fully explain the large differences in per-pupil expenditures among the three sectors of private education under study: Lutheran day schools, NAIS day schools, and NAIS boarding schools. It therefore was concluded that:

> ...to obtain improved estimates of the total amount spent by private schools in the United States, it will be necessary to collect data on expenditures directly from a national sample of private schools — either through the SASS or through a new special-purpose study. While much can be learned about the determinants of expenditures through models of the kind estimated [in this report], such modeling efforts cannot, we believe, substitute for the collection of new data (Garet et al., 1997).

Strategies for Collecting Finance Data from Private Schools

Concurrently with efforts to link the private school associations' expenditure data with the national data on school characteristics, Pelavin Research Center began consulting with members of the private school community, to determine the feasibility of directly collecting finance data from private schools through a nation-wide survey. Private school association representatives attending a Private Schools Meeting sponsored by NCES in November of 1994, expressed interest and support for such an undertaking. After an initial review of the scant literature on private school finance, and after telephone interviews with private school researchers, Isaacs, Garet, and Sherman (1996) conducted 3 focus groups and 16 site visits in the fall of 1995 — consulting with a total of 28 private school administrators about their school budgeting and accounting practices, as well as about their views concerning a possible national data collection effort. Three major conclusions regarding the design of a national strategy for collecting financial data emerged from the literature review, focus groups, and site visits:[3]

- Any questionnaire must be sensitive to a great deal of variation among private schools. Some private schools are essentially autonomous organizations that operate as free-standing, not-for-profit or proprietary institutions, while others are deeply interdependent, sharing revenues, expenditures, and services with closely linked "parent" organizations (e.g., local churches). Schools also differ in terms of size, administrative capacity, sources of revenue, and components of expenditures.

- Any data collection effort must be based upon the premise that schools vary in accounting practices. Some schools, especially larger schools and those affiliated with NAIS, tend to share accounting categories and sophisticated accounting systems. Others, especially smaller schools and schools affiliated with churches, have idiosyncratic systems that vary from school to school. In addition, the school principals, business officers, and bookkeepers at private schools vary in their technical expertise. The diversity in accounting practices and expertise makes the choice of a common reporting framework quite challenging.

- Most of the private school administrators expressed an initial skepticism about the value of a national collection of finance data. However, once engaged in conversation,

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[3]See Isaacs, J., Garet, M., and Sherman, J., *Strategies for collecting finance data from private schools*. NCES Working Paper No. 96-16, June 1996, for a full report of these activities.

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> administrators noted several potential benefits of a private school finance survey, ranging from the direct benefit of receiving finance information that could help an administrator compare his or her school to "similar" schools, to the indirect benefit of educating the public about private schools. The initial resistance and ultimate interest suggest that future work in developing a financial data collection strategy must involve close consultation with representatives of the private school community.

Three preliminary survey instruments were appended to the final report submitted to NCES in June of 1996. All three questionnaires used terminology familiar to private school administrators; were sufficiently flexible to incorporate schools with diverse accounting practices; and collected expenditure data that could be put on a sufficiently common footing, to permit the reasonable comparisons of data collected for various types of private schools, as well as comparisons between public and private schools.

Two of the alternate versions of the preliminary questionnaires were designed primarily to obtain valid data on total operating expenditures for private schools. The third version was designed to collect much more detailed data across a simplified version of the "function by object matrix" used in the National Public Expenditure Finance Survey. That is, private school administrators were requested to report expenditures across four major sets of functions: (1) instruction-related activities; (2) administration; (3) the physical plant; and (4) other services, and across the three major object categories of salaries, benefits, and supplies and purchased services. The private school association representatives assembled at the Private Schools Meeting convened by NCES in March of 1996 endorsed this third preliminary questionnaire as the preferred alternative, because of the value of the detailed data that could be collected under this approach.

The remainder of this report concerns the development of this third preliminary questionnaire into the Private School Finance Survey questionnaire presented in Appendix A. The first step was to clarify, in a meeting with NCES officials in September of 1996, the scope of the project — and, more specifically, issues related to survey administration. Second, a meeting of a Private School Finance Survey Technical Work Group was convened in November of 1996, bringing

together NCES officials and private school association representatives to critique the proposed questionnaire and to discuss the overall benefits and costs of collecting finance data. Third, two separate pilot tests of successive versions of the survey were conducted in January and March of 1997. The first two steps are discussed below; the third step is discussed in section II.

Issues of Survey Administration

Before we could proceed with refining the survey instrument, certain decisions had to be made regarding the overall data-collection strategy. For example, was the goal to be limited to collecting estimates of total expenditures, in order to answer the first two sets of questions laid out on the first page of this report, or was the goal to collect more detailed information about spending across different functions and objects to address a much broader range of research questions? Should it be a universe survey or sample survey? Was it to be a mailed questionnaire or an in-person field-collection instrument? Was the survey to be free-standing, or linked with the existing Schools and Staffing Survey? Staff from Pelavin Research Center and NCES met at the outset of this final task in the project to discuss these issues and to resolve a number of other issues related to survey administration.

Goals and Scope of the Survey

The first key decision made in September of 1996 was to attempt to collect sufficiently detailed finance data to answer questions about *how private schools allocate resources* (that is, how much is spent on instruction vs. administration, how much on salaries vs. equipment, and so forth). In other words, NCES officials concurred with advice of private school association representatives to base the final instrument on the third preliminary version of the questionnaire, rather than upon either of the two simpler alternates. The many analytical advantages of collecting data across different categories of expenditures were judged to outweigh the disadvantages of increasing the burden of respondents, who would be required to consult their financial records and write down

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actual expenditure amounts across a number of items. The goal guiding the development of the questionnaire was, therefore, to design a document that was simple enough to encourage administrators to complete it, yet complex enough to collect data of sufficient accuracy and level of detail to address a multitude of questions related to the cost, efficiency, resource allocation decisions, and sources of support for private schools.

Sample Size

A second set of issues relates to sample size. On the one hand, a small sample size is preferred, in order to reduce costs and burden both to the Federal government administering the survey and to the individual administrators who must take time from their many responsibilities to respond. On the other hand, a large sample size, or even a collection from the whole private school universe, is needed, if the data are to be analyzed and reported for fine-grained subsets of private schools.

More specifically, NCES could administer a private school finance survey to a Fast Response Survey System (FRSS)-type sample of 800-1000 schools to get reliable national estimates. The larger Schools and Staffing Survey (SASS) (sample of 3,360 schools in 1993-1994) would yield estimates across 19 affiliation groups, as well as national estimates. Finally, the Private School Universe Survey (PSS) could provide a sampling frame for a universe study or for drawing a larger sample than the SASS sample.

The repeatedly stated opinion of private school administrators is that, because of the diversity of private schools, the data must be reported by type of school, if the data are to be meaningful. For example, association data suggest that per-pupil expenditures range from $2,200, in Lutheran day schools, to $8,300, in NAIS day schools, and $19,200, in NAIS boarding schools.[4] Private school administrators told us that overall averages across such different types of schools

[4]Garet et al. (1997), p. 11.

would not be very meaningful to administrators in any of the types. Their preference is that the estimates be made for many different sectors of the private school universe, not just national estimates. They are not fully satisfied with the level of detail provided in the estimates from SASS, despite the fact that some estimates are provided across 19 affiliation groups. Estimates that involve cross-tabulations of school type by grade level, or school-type by size are usually done according to a nine-category typology of schools, and the nine categories in the NCES typology are too broad to permit most schools to compare themselves with what they define as "like" schools.[5] Ideally, they would prefer that the data be reported by association, and in even more fine-grained categories, such as "elementary Lutheran schools," or "NAIS boarding schools."

The difficult choice of an appropriate sample size has not been fully resolved at this time. Although SASS does not have a large enough sample of private schools to permit reporting of school expenditures in the detailed categories sought by some private school associations, it does permit analyses by at least nine sectors of the private school universe, as well as some analyses by association. This makes the SASS sample of higher value than a FRSS-type sample, which might be limited to providing estimates across all private schools. At any rate, the expense of mounting a survey across a sample size larger than SASS may be prohibitive. One possibility is for NCES to administer the survey to a nationally representative sample of schools, through SASS or another mechanism, while making arrangements for supplemental administration of the survey by associations that wish to sample all of their members. This would provide participating associations with the more detailed analyses they desire. Both NCES officials and some association representatives have indicated enough preliminary interest in such a strategy that it merits further consideration.

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[5]The nine categories in the NCES typology are Catholic parochial, Catholic diocesan, Catholic private, conservative Christian, other religious (affiliated), other religious (unaffiliated), regular non-sectarian, special emphasis non-sectarian, and special education non-sectarian.

Mailed-Questionnaire

Because of the interest in securing national estimates and estimates for particular sectors within the private school universe, if possible, most of our efforts focused upon designing a questionnaire that could be administered across a fairly large sample of schools, which, because of cost constraints, resulted in a mailed questionnaire. Some administrators in the focus groups and site visits, however, noted how much easier it is to respond to a face-to-face interview than to fill out a paper survey. A few administrators suggested that in-depth case studies or field studies of a few private schools would provide data of more use to administrators than national summary statistics on private schools. Another alternative that could be explored is the use of computer technology — such as providing respondents with questionnaires written on diskettes, to facilitate the reporting of accurate data elements that sum to reasonable totals and are checked, as entered, for obvious mistakes.

Linkages to Schools and Staffing Survey

As suggested by the discussion of sample size, one of the possible vehicles for survey administration is the Schools and Staffing Survey. The advantages and disadvantages of linking the survey directly to the SASS were explored at the outset of this final task. From the viewpoint of the education researcher, a finance data set has much higher value, if it is linked to school characteristics — and, ideally, to educational outcomes. At a minimum, any analysis of the finance data requires good information about enrollment (number of children served). In addition, it is useful to have data about staffing (numbers of staff, and information about salaries), types of benefits provided to staff, the curriculum, and the types of programs and services offered (e.g., whether or not the school provides special education services), and school organization. These types of data allow analysts to view the quantitative data on school finance within the broader context of school type, size, staffing, curriculum, organization, and so forth.

There are, however, potential disadvantages to adding the finance survey to the Schools and Staffing Survey. Of primary concern is whether adding questions on finance to the SASS will lower the overall response rate. This could become an issue simply because of the sensitive nature of finance questions and the length of a finance survey that collects data by function and object. Two factors, however, may alleviate this concern. First, the finance survey could be administered separately from the SASS, as much as one year later. That is, if the SASS is administered in the fall of 1999, with questions about school characteristics in 1999-2000, the finance survey should probably be administered in the fall of 2000, when financial records of actual expenditures for 1999-2000 are available. In this way, the finance data would cover the same school year as the data on school staffing and characteristics. Furthermore, the negative effects of a potentially low response rate to the finance questions would not contaminate the overall SASS administered a year earlier. Second, the private school association representatives have been quite supportive of a finance data collection. If such support is enlisted for the finance survey, school administrators will be much more likely to complete the questionnaire.

After carefully weighing the pros and cons, a tentative decision was reached in September of 1996 to proceed with a finance questionnaire that would be linked to the SASS. The major implication of this decision was that the finance survey appended to this report contains no questions about school enrollment, staffing, or other school characteristics. Additional questions would need to be added to the finance survey, if it were to be revised to serve as a free-standing questionnaire. Linkage to the PSS would allow access to enrollment data, although the time needed to draw a new sampling frame might cause a lag of two or three years between the PSS enrollment data and the finance data. The PSS, of course, would not provide the same level of schools and staffing data as in SASS.

Time of Year for Survey Administration

Almost all administrators interviewed in the focus groups and site visits thought that late October or early November would be the best time to fill out a finance survey. The hectic activity around school opening is over by late October, and the financial reviews of the preceding fiscal year are generally completed by that time. The majority (four-fifths) of the 28 schools in the focus groups and site visits operated on a July to June fiscal year. Most of the remaining schools had a fiscal year that began on August 1st; one school's fiscal year began on September 1st, and one began January 1st, following the calendar fiscal year of the sponsoring church. The NAIS finance survey is due around November 1st, and business managers of NAIS schools thought it preferable to do both surveys at the same time.

Interests and Concerns of the Technical Work Group Regarding Finance Data

The collection of data on private school income and expenditures is of interest to various groups, including private school administrators and teachers, the parents of students enrolled in private schools, education policy makers and researchers. The second major step in developing the final questionnaire was to draw together a Technical Work Group of representatives of private school associations and research analysts from NCES to represent some of these constituencies. At its December 5, 1996 meeting, the Technical Work Group expressed interest in seeing the development of a Private School Finance Survey in order to:

- Gather information about aggregate spending on private school education, thereby drawing a more accurate picture of total spending (public and private) on elementary and secondary education spending in the United States;

- Learn, and make the public aware of, the true cost per child of a private school education. Knowledge of accurate per-pupil expenditures is important for determining the financial needs of private schools, for helping private school administrators and parents compare spending in their school with spending in similar schools, for making a comparison of per-pupil expenditures in public and private schools, and for informing discussions of vouchers for private school education;

- Identify how resources are allocated in private schools — that is, how much of the budget is allocated to instruction, administration, and so on. Such information could be used by private school administrators to compare themselves to similar schools, and to help find more efficient ways to administer their own schools. It also could be used to compare the resource allocation decisions made in public schools to those made in private schools, and to compare the efficiency of public and private schools;

- Improve our understanding of the role of resources in education. To the extent that expenditure data can be linked with other aspects of private school organization (e.g., information regarding services provided, curriculum, and student achievement), these data can permit both school staff and policy makers to assess the implications of alternative resource allocation strategies; and

- Improve upon the surveys currently administered by private school associations.

Members of the Technical Work Group also identified three major concerns regarding a private school finance survey.

Of primary concern is the administrative burden on respondents — particularly administrators in small schools who may carry a teaching load in addition to their administrative responsibilities. If the administrative burden is too high, large numbers of respondents may not complete the survey, resulting in a low response rate. A related concern from the perspective of NCES is that, as discussed above, the finance survey will add to the overall respondent burden of SASS — and by doing so may reduce overall response rates to the SASS. Representatives of private school associations advised that the success of the survey will depend upon how it is presented to administrators, and what is done to persuade them that it is worthy of their time. These same representatives warned that response rates are likely to be particularly low among schools that do not belong to any association.

A second major concern is that a government-sponsored finance survey may be viewed as "government intrusion," inconsistent with the "independent nature" of many private schools. Private school administrators have strong concerns about the confidentiality of the data and the uses to which they will be put. Again, the extent to which the survey is endorsed and supported by the

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private school associations may be critical in determining how it is viewed by individual administrators.

Finally, it is difficult to gather data that are truly comparable across schools. Differences in terminology can be as basic as defining "school," "income," and "expenditures." For example, are income and expenditures from preschool programs considered "school" income and expenditures? Furthermore, the inter-related financial relationship of many private schools with sponsoring religious organizations increases the difficulty of gathering data in way that is meaningful. Private school representatives were concerned that if the data were not collected and interpreted carefully, misleading comparisons could be made between different types of private schools, and between public and private schools.

In conclusion, the Technical Work Group on a Private School Finance Survey was eager to see the development of a private school finance survey, believing that the potential benefits outweighed the costs. At the December 5th meeting of the Technical Work Group, it was decided that the goal of the survey is to collect information that is relevant to the private school community, researchers, and policy makers, and is accurate and comparable between diverse types of private schools, and between private and public schools. A further goal is to design a questionnaire that minimizes the burden of school administrators by being short, clear, oriented toward the terminology of private school administrators, and attuned toward the diversity of private schools in the United States.

Efforts to meet these goals involved drafting four versions of a Private School Finance Survey: the November 1996 version, which was presented for review to the Technical Work Group; the January 1997 version, which was sent to eight schools in the first pilot test; the March 1997 version sent to nine schools in the second pilot test; and the May 1997 version, submitted with this report in Appendix A. All four versions share an overall framework. Schools are asked to report

actual income and expenditures for their most recently completed fiscal year. Introductory items guide respondents toward a common definition of "school income" and "school expenditures" by clarifying the treatment of preschool programs, programs operating outside the regular school (i.e., extended-day programs and summer camps), and financial aid. A relatively straightforward item collecting information on income, by source, follows. The next several items collect information on various categories of expenditures, discussed in more detail in Section III. Finally, the survey concludes with an item on non-cash contributions, such as donated computers, publicly provided transportation, and free space. The ability of various types of school administrators to complete such a questionnaire is discussed in Section II; and details about individual items are discussed in Section III.

Major Findings Of Pilot Tests

At the December 1996 meeting of the Technical Work Group on Private School Finance Survey, representatives of private school associations and researchers from NCES thoroughly reviewed, item by item, a November 1996 version of the questionnaire. Although the Technical Work Group had a number of specific suggestions, their overall reaction to the survey was positive. Hence, the questionnaire seemed feasible and was ready to be tested in the field. Moreover, the private school association representatives were happy to assist in the effort, and responded willingly to requests for names and addresses of administrators to participate in the first pilot test.

After making modifications to the questionnaire based on the comments of members of the Technical Work Group, we mailed the January 1997 version of the Private School Finance Survey questionnaire to eight schools. Debriefing interviews were conducted by telephone with the administrators of those schools in February and March, and revisions were made on the basis of their comments. We then mailed the March 1997 version to an additional nine schools, for a second pilot test. The results of these two pilot tests are summarized below.

Schools Represented

Schools in the pilot tests were drawn from associations of Jewish, Montessori, conservative Christian, Lutheran, independent, Catholic, and girls' schools.[6] Episcopal and alternative community schools also were represented, because of the dual affiliation of some participating schools. (The pilot tests did not include any proprietary schools, nor any schools that were not affiliated with any associations.)

The sample of 17 schools across the two pilot tests included 12 elementary schools, 2 combined schools, and 3 secondary schools. Five schools had fewer than 100 students, 4 schools had between 150 and 300 students, 5 schools had between 350 and 450 students, and 3 schools had close to 600 students. Three schools offered boarding programs; the remaining 14 were day schools.

The schools were located in nine different states or jurisdictions: California, the District of Columbia, Michigan, Minnesota, New Mexico, New York, Ohio, North Carolina, Virginia, and Vermont. Per-pupil expenditures ranged from less than $2,500 in three schools to over $25,000 per student in three schools.

Response Rate

For the first pilot, six of the eight selected administrators completed the survey, representing a response rate of 75 percent. For the second pilot, eight out of nine schools completed the survey, representing a response rate of 90 percent. Overall, the response rate was 82 percent. In interpreting these relatively high response rates, it is important to note that several school administrators were contacted directly by the head of their association, and four schools volunteered in response to an E-mail notice sent by their association president. One of the three non-responding schools experienced

[6]The seven associations involved in the pilot test were: Agudath Israel of America, American Montessori Society, Christian Schools International, Lutheran Church-Missouri Synod, National Association of Independent Schools, National Catholic Educational Association, and National Coalition of Girls' Schools.

turnover of both the head of school and the business officer during the period of the pilot study; and the two other non-respondents failed to return our phone calls.

We were successful in conducting follow-up phone interviews with 13 of the 14 respondents. Four of the 13 interviewed said they probably would have responded to the survey, even if it were not part of a special pilot test — either because they generally respond to surveys, or, in one case, because a quick read-through of the survey suggested that it could be completed with minimal effort (30 minutes for the respondent).

Eight of the 13 respondents said that the likelihood of their filling out such a survey would depend upon the cover letter accompanying the survey. Administrators said they would be more likely to respond to a survey if: it was endorsed by their association; they were personally contacted by a member of their association; they knew they had been selected as part of a sample; they understood the purpose of the data collection; they were assured of the confidential nature of the data; and they had hopes the data could be used to assist private schools. For four of these respondents, the endorsement of their association would determine whether or not they, themselves, would respond. One administrator, however, seemed unimpressed that the pilot was endorsed by two associations that represented his type of school, and appeared to view the surveys in general as a drain upon his time. The only reason that he responded to the survey was that he feared that a non-response would make him or his school "look bad."

The 13th respondent admitted he would have been unlikely to complete such a survey unless coerced, or somehow convinced of its high importance. As noted above, an additional three potential respondents did not complete the survey, and one respondent was not interviewed.

Administrative Burden

As shown in the table below, five respondents completed the survey in one hour or less. The lowest reported response time was 20 minutes. This respondent, however, made numerous careless

mistakes. Three other respondents completed the survey accurately in 30 to 40 minutes. A fourth respondent found it took only 60 minutes to complete the survey. He explained, however, that it would have taken longer if he had not relied upon information already compiled for the NAIS survey. The five schools with surveys completed in one hour or less included two small Montessori schools, two independent (NAIS) boarding schools and one Catholic school. In each of these schools, one person was responsible for completing the entire survey (although a supervisor was sometimes involved to the extent of forwarding the survey to the person who completed the survey).

EXHIBIT I

Reported Time to Complete Survey

Response Time	First Pilot	Second Pilot	Total	Notes
1 hour or less	2	3	5	
1½ -2½ hours	3	4	7	In three cases, a second respondent spent an additional 1—1½ hours.
3 or more hours	1	1	2	In one case, a second respondent spent additional unspecified time.
Total	6	8	14	

The most frequently reported response time was 90 minutes, or 1½ hours — a response time reported by 4 respondents. This also was the median response time. The three other respondents in the mid-level time response category reported 1½-2 hours, 2 hours, or 2-2½ hours. It is important to note that three of the seven respondents completing the survey in 1½-2½ hours were assisted by a secondary respondent. In two of those cases, the primary respondent was a bookkeeper, and the secondary respondent was the school principal (who spent an hour meeting with the bookkeeper to review the survey). In one of these cases, the principal said his involvement was higher than for a

regular survey, because of his interest in assuring the accuracy of work for a pilot test. In the third case, the secondary respondent was a secretary, who worked with the principal in completing the survey. In addition, some of the respondents who reported 1½-2½ hours spent some of their time consulting with other individuals (such as a food service manager).

Finally, one respondent reported spending three hours (on a weekend afternoon) in completing the survey — and a second respondent estimated that the time involved, which was spread over several days, amounted to close to a full day, or six hours of work. The former case involved the business officer of a large, independent (NAIS) school with over 200 line-items in the school budget. In the latter case, the school's financial secretary spent several hours on the survey, including time spent consulting by FAX machine with the church treasurer (who completed the salary and benefits items of the survey), because the school office had no access to teacher and other employee payroll records maintained by the church.

Overall, four surveys were completed by a school principal, three by school business officers, two by bookkeeper/accountants, four by a combination of principal and bookkeeper or principal and secretary, and one by the combined efforts of the school financial secretary, the church treasurer, and the school principal. Most respondents used end-of-the year financial records to complete the survey. As reported above, one respondent made use of his NAIS survey. In addition, a few Montessori schools reported referring to their tax records (IRS Form 990), and one administrator relied upon budget projections.

In general, administrators reported that the categories in the survey were presented clearly, and that the instructions were easy to follow. What was most difficult about the survey, according to several respondents, was the inescapable fact that the categories of the survey were different from those in the ledgers of individual schools. Several administrators in religious schools also reported difficulties that they believed were a result of the "unique" circumstances of their school (such as

deciding how to classify endowment income controlled by the church or how to treat separate hot lunch and transportation funds). No one item emerged as particularly time-consuming or problematic.

Fewer respondents reported difficulties with the second pilot than with the first, reflecting, we hope, improvements between the two versions. In addition, the estimated time required to complete the pilots also appeared to fall slightly, from a median of 103 minutes for the first pilot to a median of 90 minutes for the second pilot.

Feasibility of Questionnaire

At the beginning of the pilot tests, we were unsure whether school administrators would be willing or able to complete a finance survey asking for data as detailed as that asked for in our questionnaire. The results of the pilot tests suggest that indeed they can. Moreover, the data submitted appears to be fairly consistent and accurate. However, this was not a representative sample. Each sampled school was a member of an association, and active enough in the association to be known to the association representative. Each school was informed in a cover letter that it had been nominated by the representative to participate in the special pilot test; and several were contacted directly by their association representatives. One of the remaining questions, to be answered in a broader scale pilot test, is whether the response rate will be as high in a more representative sample. The comments of administrators regarding the critical nature of association endorsement and support in determining their response suggests that association participation should be factored into any larger scale pilot test, if similar success is desired.

Description Of Survey Instrument

This concluding section of our report describes the survey instrument attached as Appendix A. Following the format of the questionnaire, the section begins with the introductory items that

guide respondents toward common definitions of "school income" and "school expenditures," followed by items on income, expenditures, and finally, non-cash contributions. We discuss the rationale for our approach to each item, expected limitations of the data collected, and possible alternatives for particular items. The section concludes with a summary of potential modifications to either streamline or expand the survey.

Introductory Items

The purpose of items 1 through 4 is to establish common definitions of school income and school expenditures to be used in the rest of the survey. Our general approach is to gently guide respondents toward a common treatment of items, while allowing them to indicate areas wherein they cannot easily provide data in the format requested in the questionnaire. For example, item 1 indicates a preference for data based upon actual expenditures for a 1995-1996 fiscal year, yet provides the respondent the option of indicating whether the data is based upon calendar year records, budget projections, or some other form of records.

In items 2 and 3, we direct respondents toward a common definition of "school" operations that includes preschool programs integrated with the rest of the school, but excludes independent preschool programs, as well as extended day programs, summer camps, summer school, tennis clubs, and other programs operating outside the regular school day. Furthermore, we lead the respondent through a calculation of net income from programs operating outside the regular school day, because such net income is a source of revenue for many schools.

To reduce the burden on respondents, and to improve data accuracy, we do not ask that respondents make difficult computations, such as converting calendar-year data to a school-year basis or extracting preschool expenditures from other elementary school expenditures. Another strength of items 1 through 4 is that the simple "check-off" boxes and minimal requests for exact dollar amounts are designed to lead respondents gently into the survey.

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More Details on Items 1-4

With regard to the fiscal year issue addressed in item 1, it does not seem possible to require all respondents to report fiscal data on a school-year basis. For many purposes, such as producing estimates of total spending, the differences between school-year data and calendar-year data, and between actual data and budgeted data, are not expected to be significant. The information collected in item 1, however, will allow researchers the option of extracting subsets of schools with actual school-year data for certain types of analyses, such as modeling linkages between school characteristics and school expenditures. To streamline the survey, item 1 could be dropped, if the explanatory information provided does not seem essential for data analysis.

Please note that the elementary and secondary school finance data collected under this survey will include those preschool programs that are an integral part of elementary schools, but exclude independent preschool programs that are loosely affiliated with the school (as well as the thousands of preschool programs that are completely independent and not included in the PSS sampling frame). We did not ask administrators to estimate the proportion of their expenditures that apply to preschool operations, as the programs are so integrated with their regular budgets that we do not think administrators could perform such data manipulations consistently or accurately. Our survey's lack of a simple definition of "elementary" schools as including or excluding "preschools" is a reflection of the lack of general agreement in the field as a whole.

In item 3, we ask respondents to report income and expenditures from programs operating outside the regular school program separately from other income and expenditures, if possible. The majority of respondents appear able to do this, and those who cannot are instructed to report all expenditures in items 6 through 10. Some other expenditure surveys simply direct respondents to exclude expenditures for extended day and other programs from regular income and expenditures. We believe that by collecting data on these programs up front, in item 3, we increase the probability

that the respondent will follow the written directions requesting their exclusion from the rest of the survey.

The final introductory item 4, collects data regarding financial aid, in order to keep financial aid (which some schools consider a reduction in income and others consider an addition to expenditures) from confounding reports of income and expenditures in the rest of the survey. Respondents are not required to distinguish between scholarships, work study, and tuition reductions, nor are they required to explain how they account for discounts for multiple family size or discounts for employees. This is because the purpose of item 4 is not to collect detailed information about financial aid *per se*, but to ensure that financial aid is excluded from the remaining items on income and expenditures. Excluding financial aid from both income and expenditures increases the comparability of data from private schools with different methods of treating financial aid, as well as the comparability of private school finance data to public school finance data.[7]

Income

In Item 5, we request administrators to report income, by source, for current, day-to-day operations. The purpose of this item is two-fold. First, analyses of sources of income can provide information about how different types of schools fund their ongoing operations. The survey will provide information about the proportion of funds coming from six sources: tuition, sponsoring organizations, public sources, endowments, programs operating outside the regular school day, and other sources. Second, because income data has fewer sub-categories and complications than expenditure data, it can be collected more easily, and perhaps more accurately. Total income for

[7]The following example may illustrate how excluding financial aid from both income and expenditures increases the comparability of income and expenditure data. Imagine School A, which charges $3,000, in tuition and provides no aid; School B, which charges $3,300 but provides tuition discounts or waivers averaging $300 per student; and School C, which charges $3,300 and records expenditures for scholarships averaging $300 per student. Under our approach, if all three schools have the same enrollment, they will report the same amount of tuition actually collected (after taking into account tuition waiver, discounts, and so on), and the same amount of expenditures actually made, excluding financial aid. That is, excluding the financial aid results in a common definition of income and expenditures.

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operating expenses, therefore, can be used as a rough check of the accuracy of the data collected on total operating expenditures.

Because of concerns about the overall length of the questionnaire, the sources of income in item 5 are limited to the six categories listed above. One option worthy of consideration is expanding the sources of income to include a seventh category, "fundraising and annual giving campaigns." Currently the questionnaire directs respondents to include "fundraising and annual giving campaigns" with "other sources" of income. One advantage of this combined category is that respondents do not have to decide whether such initiatives as Christmas tree sales and annual bazaars should be classified as "fundraising" or as "other." However, we believe most respondents could make this distinction without much difficulty.

Another possible expansion would be to attempt to collect information on special fund-raising campaigns or capital campaigns. It may not be advisable, however, to move the questionnaire beyond its current focus on expenditures for regular school operations.

Finally, it should be mentioned that some administrators do not view lunch and transportation programs as part of regular school operations, while others do. To ensure consistency, the directions instruct all administrators to consider fees or other revenues associated with lunch and transportation programs as school income.[8]

Expenditures

The core of the survey is the collection of expenditure data in items 6 through 10. The challenges faced in designing these items were: (1) classifying expenditures in sufficient detail to meet the analytical needs of researchers while not overburdening the respondent; and (2) making

[8]No information is collected on payments which are made directly by parents or students to a third-party vendor, such as a food-service vendor or bus company, because schools do not have access to this information. Expenditures from such programs are not collected either. What this means is that such programs are implicitly treated the same way as when the parent directly provides the bag lunch or drives the child to and from school.

reasonable distinctions between current operating expenditures and capital expenditures, in order to compare data across different schools with different accounting systems, and between private schools and public schools.

Classification of Expenditures by Functions and Objects

The matrix in Exhibit II shows the level of detail collected under the final version of the survey. Although the questionnaire does not directly display this matrix, data are collected in each of the un-shaded cells, in a way that permits analysis of expenditures by function (row) or object (column). No information is collected in the shaded boxes — that is, data on benefits and equipment are not collected in as much detail as data on salaries and supplies and contracted services.
One of the underlying goals of items 6 through 10 is to allow researchers to state the total proportion of expenditures for instruction, administration, and other key functions displayed in the rows of the table in Exhibit II, and to compare private school data for those functions with data collected through the National Public Education Finance Survey (NPEFS). It would not be realistic, however, to expect private school administrators to report finance data in as much detail as in NPEFS. For example, private school administrators find it difficult to isolate pure "instruction," from the NPEFS categories of "instructional staff support services" (i.e., librarians, technology coordinators, professional development) and "student support services" (i.e., student health, counseling).

As a first step toward simplification, we collapsed "instructional staff support services" and "student support services" into one category, "instructional support and student services." Even so, many administrators in the first pilot reported "0" for the combined category of "salaries for instructional support and student services." While some of these schools had no instructional support or student services staff, others had such staff but the respondents thought it would be too time-consuming to split such salaries from teacher salaries, or they were so accustomed to viewing librarians as part of the instructional staff that they overlooked the instructions requesting that their

EXHIBIT II

Collection of Expenditure Data by Functions and Objects

	Item 6. Salaries	Item 7. Benefits	Item 8. Supplies and Contracted Services	Item 9. Equipment	Item 10. Facilities
a. Instruction				(a)	
b. Instructional support and student services					
c. Administration					
d. Plant/maintenance					
e. Food service					
f. Transportation					
g. Other					
h. Total					

(a) Instruction-related computers.

salaries be reported separately. In subsequent versions of the questionnaire, therefore, we put additional emphasis on the distinction between "item 6a- instruction" and "item 6b- instructional support and student services"; and at the same time, we provided respondents with the option of reporting all instructed-related salaries together.[9]

An alternative option would be to state very clearly the expectation that all respondents report librarians and similar staff separately from teachers. We advise against this option, however, because we do not think respondents would do so consistently. Furthermore, a few pilot-test participants said that such a requirement would cause them to fail to complete the survey at all. Another option is that instruction, instructional support, and student services be collapsed into one category, as "instruction-related salaries."

[9]Respondents are asked to indicate through simple "check-off" boxes how they reported salaries in item 6a and item 6b. This explanatory information will allow researchers to know when item 6a contains " pure" instructional salaries, and when it includes salaries for instructional support and student services staff.

The "administration" category in our survey is a combination of three NPEFS categories — "general administration support services," "school administration support services," and "other support services" (i.e., business support, central support). These were combined, because private school administrators perform a broad range of administrative functions that go beyond those defined as "school administration" in public schools. Administrators had no difficulty reporting salaries and supplies and contracted services for this item.

The "plant maintenance" category also is straightforward. One concern that emerged from the pilot tests was that some respondents incorrectly reported contractor salaries as salary expenditures, rather than contracted services. Because this error was most frequently made with reference to custodial services, the final version of the questionnaire contains an explicit caution against making such a mistake.

Distinct categories for "food service" and "transportation" are included in the final version of the questionnaire for two important reasons. First, categories are, indeed, needed to ensure that food service and transportation expenditures are consistently reported by all administrators, some of whom do not view such expenditures as part of regular school spending.[10] Second, separate categories for food service and transportation services allow per-pupil expenditures to be calculated both with, and without, these types of expenditures, which options may be important for comparing core expenditures in private schools with core expenditures in public schools.

In the first pilot test, respondents were asked to report benefits separately for instruction, support, administration, and the other functions. Only two respondents did so, and they both calculated benefits as a constant percentage of salaries (and one of the two respondents made an

[10]The separate category is designed to address a problem discovered during debriefings on the first pilot test questionnaire (which included food service, transportation, residential services, and so on, in one "other" category). Some school have separate funds for food service operations (particularly if they participate in the U.S. Department of Agriculture meal programs), and the absence of a specific category on food service programs appears to lead to inconsistency and confusion regarding whether or not expenditures from such programs should be reported.

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arithmetic mistake in doing so). The final version of the questionnaire simply asks for total benefits, which will be allocated across functions on the basis of the collected data on salaries.

The questionnaire does ask respondents to report "supplies and contracted services" (item 8) at the same level of detail as "salaries" (item 6) — that is, across the seven categories of instruction, instructional support and student services, administration, plant/maintenance, food service, transportation, and other. A few respondents questioned the value of doing this, given the relatively small proportion of expenditures in these areas. One could imagine collecting expenditure data on total supplies and supplies, and allocating such expenditures across the seven functions, as we propose doing for total benefits. This is problematic, however, because schools with contracted services for plant/maintenance, food service, or transportation may have significant expenditures for these functions, although no corresponding staff salaries.

An alternative proposal would be to expand the level of detail in item 8, by collecting data on "supplies" separately from data on "contracted services", as is done by NPEFS. We recommend against this option, however, because it would add significantly to the length of the survey, without increasing the accuracy of total expenditures or the ability to analyze expenditures across the various functions.

The remaining expenditure items on equipment (item 9) and facilities (item 10) are discussed below, because they raise questions about the distinction between current operating expenditures and capital expenditures.

Current Operating Expenditures and Capital Expenditures

It is difficult to ask schools to report equipment purchases in a consistent manner, because some schools make such purchases out of the operating budget, while other schools purchase equipment out of a separate capital fund; and still other schools make equipment purchases out of both types of funds. In addition, there is no common rule distinguishing equipment from supplies.

Further complicating the picture is the fact that many schools have separate fund-raising campaigns or capital drives for special projects, such as equipping a science laboratory or a computer laboratory, renovating a building, or acquiring a new building.

In order to capture the full range of equipment purchased by private schools, we request respondents to report equipment expenditures from both operating funds and plant or capital funds in item 9. We also provide schools with the option of reporting depreciation expenses on equipment, rather than expenditure on equipment purchases, in recognition of the fact that some school financial records may not track equipment purchases.[11] Most analyses of equipment purchases will want to include equipment purchases from both operating and capital funds, because the distinction between the two types is not defined consistently across schools.[12]

Respondents are not asked to classify equipment by function, except that respondents are asked to report purchases for "instruction-related computers" separately from all other equipment purchases. The advantages of this sub-item are that it is easy for most schools to report, it collects information on a topic of interest to education policy makers, and it encourages the reporting of computer-related expenditures in one object category, rather than split inconsistently between supplies and equipment. This item could be dropped, however, if the survey needed to be streamlined further. Alternatively, respondents could be asked to report other equipment purchases in more detail (e.g., reporting vehicle purchases separately from purchases of classroom furniture).

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[11]We cannot drop the items on equipment purchases and only ask for depreciation, because many private schools do not record depreciation, despite the recommendation of the Financial Accounting Standards Board (FASB) to do so. Despite our efforts to word item 9 in such a way that respondents will either report actual purchases or depreciation, data on equipment will have to be analyzed carefully in recognition of the fact there may be some overlap in reports of depreciation and purchases.

[12]One advantage of isolating equipment purchased from operating funds from other equipment is that checks for data consistency may be improved if school-reported totals for operating income are compared with total operating expenditures, *including equipment expenditures made from operating budgets*. Of course, any checks of total operating income and total operating expenditures will be imperfect checks of data consistency, because of differences in what is counted as operating expenditures and because a school could be operating with a sizable surplus or a deficit.

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We do not advise doing so, because capital expenditures are not the major focus of the survey, and some schools do not keep detailed records of equipment purchases in their financial records.

Finally, the question on facilities (item 10) asks administrators to report payments for rent, loan payments (principal and interest), amounts transferred from the operating fund to a fund for plant renewal and special maintenance, and depreciation of facilities. Many accountants consider rent and interest payments to be current operating expenditures, while they consider principal payments as capital expenditures. Private schools, however, vary considerably in how they classify such expenditures. We anticipate that such expenditures may be treated as either current operating expenditures, or as capital or facility-related expenditures, depending upon the analyst's purpose, as shown in Exhibit III. For example, when comparing private schools to public schools, current operating expenditures should probably be limited to salaries, benefits, and supplies and contracted services. When comparing income collected under item 4 to operating expenditures, however, operating expenditures should be expanded to include equipment purchased from operating funds, rent, interest and funds transferred or spent from the operating budget for plant renewal or special maintenance. A number of schools also make principal payments out of the operating fund.

Non-Cash Contributions

The purpose of item 11, which deals with non-cash contributions, is to get a fuller picture of the resources associated with private school education than is indicated by financial statements. For example, private school students in a number of states are bussed to and from school by public agencies, or may receive remedial or enrichment instruction services in mobile vans funded through Title I. In addition, schools sponsored by religious institutions may benefit from space, utilities, custodial services, bookkeeping services, and time of pastor or other religious personnel funded through the church budget. Although some schools are charged for their use of a sponsoring

EXHIBIT III

Current Operating Expenditures and Capital Expenditures

Current Operating Expenditures	Classification Depends Upon Analyst's purpose	Capital Expenditures
Salaries (item 6a.-6h)		
Benefits (item 7)		
Supplies and Services (Item 8a-8h).		
	Instruction-Related Computers from Operating Fund. (Item 9a-1)	Instruction-Related Computers from Capital Fund (Item 9a-2)
	Other Equipment from Operating Fund (Item 9b-1)	Other Equipment-from Capital Fund.(Item 9b-2)
	Equipment Depreciation (Item 9c)	
	Rent (Item 10a)	
	Interest payments (Item 10b)	Principal payments(Item 10b)
	Operating Funds Transferred or Spent on Plant Renewal and Special Maintenance (Item 10c)	
	Depreciation on Facilities (Item 10d)	

institution's resources (either through paper transactions between the church and school budgets, or through payments from one legally incorporated institution to another), the financial records of other schools make no record of substantial contributions of personnel, materials, and facilities provided by the sponsoring institution. Finally, schools receive donated equipment and volunteer services from parents and other donors.

Accounting for non-cash contributions presents several problems. First, the concept of "non-cash contributions" may be foreign to the school administrator, who may not view the class taught by the pastor, the volunteers staffing the lunch-room, or the distribution of payroll by the church office as a "non-cash contribution." A related problem is that because this item appears on the last page of the survey, many administrators in the first two pilots appeared to glance over it quickly, and

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determined that it did not apply to them. Finally, it is difficult to place a dollar value on donated labor, materials, equipment, and space, particularly because administrators usually keep no record of such non-cash contributions. This is particularly true of the diffuse volunteer labor provided by parents.

We have tried several different approaches to collecting information on what we have variously called non-monetary contributions, in-kind assistance, and finally, non-cash contributions. In the final version of item 11, we specify five different types of services provided by public agencies (e.g., transportation of students, remedial/enrichment instruction), seven different types of support provided by religious institutions (e.g., space, bookkeeping assistance, shared custodian), and three types of non-cash contributions provided by parents and others (e.g., donated supplies or equipment, volunteer labor, other). Although the division of non-cash contributions into so many sub-items adds a full page of items to the survey, it allows us to probe for specific types of services that may not come to the respondent's mind when first considering the broad area of "non-cash contributions." Furthermore, with two or three exceptions, the categories correspond to the functional areas (i.e., instruction, administration, plant/maintenance) used in the remainder of the questionnaire.

For most items, respondents are asked to indicate, through simple check-off boxes, an estimate of the quantity of services and materials received. Although earlier versions of the questionnaire asked respondents to provide estimates of dollar value ranges, this version does not do so, because of the difficulty in securing consistent estimates of the dollar value of non-cash contributions. Instead, the general approach in item 11 is to ask respondents to quantify services and materials in "natural" units, that is, *hours* of volunteer labor, *square feet* of donated space, and *numbers* of teachers or lunch-room volunteers. While this approach increases the estimation challenges for the analyst, who may wish to assign dollar values to various non-cash contributions, it

should result in more consistently reported data than data that depends upon the administrator's best guesses of dollar values (which in the second pilot appeared to be made very quickly as the respondent was rushing to complete the final page of the survey). Furthermore, this approach simplifies the task for most administrators.

If the level of detail requested in item 11 is off-putting to respondents, the survey could be streamlined, by reducing the number of sub-categories of non-cash contributions. Doing so, however, may result in fewer services being reported; and also may compromise the ability to analyze these services by function. Another alternative is to drop the information about services donated by "parents and others," as public schools also benefit from donations from parent-teacher organizations. Third, the requests for quantitative estimates could be dropped, or further simplified, to reduce burden on the respondent. Alternatively, item 11 could be expanded, by requesting more information about the dollar value of contributed services.[13] It is difficult to know which of these alternatives is preferable, because we have not yet field-tested this version of item 11.

Summary of Alternative Options

During the past year and a half, we have produced numerous versions of questionnaires for review at focus groups, site visits, meetings of private school representatives, and two successive pilot tests. The end product is a final questionnaire of 11 items, most of which have already been tested in the 17 schools, except for minor changes in language. The final questionnaire contains one new item (item 1 on fiscal year), one significantly modified item (item 11 on non-cash contributions) and one item with a modified format (item 8 on equipment). Despite these changes, we believe the final questionnaire is ready to be tested in a broad-scale pilot, in its current form.

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[13]Among the 28 schools interviewed in the focus groups and site interviews and the 17 schools participating in the two pilot tests, there was one school that had dollar estimates for all contributed services and materials. It would be nice to capture the information available from such a school, but it is difficult to know how to do so without imposing overly difficult estimating challenges on other schools.

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We recognize, however, that there may be an interest in streamlining the questionnaire further, or in expanding the level of detail collected on particular items. Our report concludes with a list of four options for streamlining the questionnaire and three options for expanding the level of detail collected on particular items (see Exhibit IV). Each option was discussed in more detail above. In our view, the first option for streamlining and the first option for expanding are the two options most worthy of serious consideration.

EXHIBIT IV

Options for Streamlining or Expanding Questionnaire

Options for Streamlining Questionnaire	
1.	Collapse "item 6a-instruction" and "item 6b-instructional support and student services" into one item on "instruction-related services."
2.	Delete "item 1-fiscal year."
3.	Collapse "item 9a-instruction-related computers" and "item 9b-other equipment" into one item on "equipment purchases."
4.	Collapse all sub-items in item 8 into one item on total supplies and contracted services.
Options for Expanding Questionnaire	
1.	Separate fundraising from other sources of income (in item 5).
2.	Require respondents to split "item 6a-instruction" from "item 6b-instructional support and student support."
3.	Request respondents to report equipment purchases by function.

This report has summarized the work underlying the development of a questionnaire to collect private school finance data. Throughout the process of questionnaire development, we have been challenged to balance the twin goals of (1) collecting data that is sufficiently detailed to be consistent, accurate, and useful for analytical purposes, and (2) placing minimal burdens upon the overworked private school administrators who must be asked to take time out of a hectic day to respond to the questionnaire. It is, therefore, fitting to conclude with a final list of options for

expanding the survey to collect data desired by researchers or streamlining it to reduce burden on respondents.

Our final recommendation is that any modification to expand the questionnaire be balanced by a modification to streamline it. We believe that the current survey instrument, which appears to take about 1½ hours for most respondents to complete, is about as streamlined as is possible, if it is to collect data across a number of functional categories of expenditures, as desired by both NCES officials and private school association representatives.

APPENDIX A

PRIVATE SCHOOL FINANCE SURVEY

Pelavin Research Center
American Institutes for Research
1000 Thomas Jefferson Street, N.W., Suite 400
Washington, DC 20007

May, 1997

The goal of this survey is to collect data on income and expenditures in private schools. To make finance data as comparable as possible across schools, the questionnaire begins with four introductory items about the school fiscal year and the treatment of income and expenditures for special programs. The body of the questionnaire (items 5-10) collects comprehensive information on regular school income and expenditures, and a concluding item (item 11) concerns non-cash contributions. **All information reported below will be treated as confidential and will not be shared with any government agency or individual in any manner that could allow identification of data from an individual school.**

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1. FISCAL YEAR

Most administrators find it easiest to consult their end-of-the year financial statements when responding to this questionnaire. Please describe the records you have available.

- ❑ Statement of income and expenditures for a 12-month period ending in June, July or August 1996 (that is, covering the school-year 1995-1996). *This is the preferred source.*
- ❑ Budgeted income and expenditures for school year 1995-1996.
- ❑ Statement of income and expenditures for calendar year 1996.
- ❑ Other _____

2. PRESCHOOL PROGRAMS

Which of the following describes your school's preschool programs (e.g., prekindergarten, nursery school, child care for preschool children) in fiscal year 1995-1996? If you have more than one preschool program, it may be necessary to check more than one response.

- ❑ This school does not offer preschool programs. *Skip to item 3.*
- ❑ The preschool program operates independently from the regular school. *If you check this response, please specify financial relationship below.*
  - ❑ No transfer of income between preschool and school.
  - ❑ Preschool contributes $_____ to school budget. *Please report any payment from the preschool under item 5f, "other income."*
  - ❑ School contributes $_____ to preschool budget. *Please report payment to preschool under item 8g, "other expenditures."*
- ❑ The preschool program operates as part of the regular school. *If you check this response, please include preschool in reporting regular school income and expenditures.*

3. PROGRAMS OPERATING OUTSIDE THE REGULAR SCHOOL DAY

3a. In fiscal year 1995-1996, did your school offer any programs that operated outside the regular school day (e.g., extended-day programs, evening programs), or outside the regular school year (summer school, sports camps, computer camps, summer conferences and workshops, swimming pool memberships)? Or, did you sponsor programs that operated during the school day, but were not part of the regular school program (e.g., child care programs for infants and toddlers, tennis clubs)?

- ❑ No, the school did not offer programs operating outside the regular school day. *Skip to item 4.*
- ❑ Yes, the school offered such programs.

3b. Can you report income for programs operating outside the regular school day? ❑ No ❑ Yes ⇒ $ _____
If no, include income with regular tuition in item 5a.

3c. Can you report expenditures for programs operating outside the regular school? ❑ No ❑ Yes ⇒ $ _____
If no, include expenditures with regular expenditures in items 6-10.

3d. Please subtract item 3c from item 3b to determine net income from programs operating outside the regular school day. Report net income here and in item 5e below. *(If you were able to report income, but not expenditures, item 3d will equal item 3b. If expenditures exceed income, item 3d will be a negative number.)* $ _____

4. FINANCIAL AID

Did your school offer any form of financial aid to students in fiscal year 1995-1996? Please include tuition reductions or waivers for selected families, as well as scholarships, grants, and work-study. *Exclude financial aid for non-academic programs reported in item 3, unless it is difficult to separate such aid from regular financial aid.*

❑ The school did not provide any financial aid.

❑ The school provided financial aid. *Please report the total amount of financial aid provided.* $ _____

5. INCOME

Please report income from each source for the 1995-1996 fiscal year, or for your most recent fiscal year. Include only sources of income used to support current day-to-day operations, not income collected for building campaigns or other forms of capital budgets. Include fees and reimbursements for lunch and transportation services, if possible. Report "0," if there was no income from a category.

5a. **Tuition and fees**. Include actual collections of tuition, registration and application fees, instructional fees and materials, and fines and assessments. Include tuition paid by public school districts or income received through vouchers. Do not include lunch or transportation fees (reported in item 5f, below), unless they cannot be accounted for separately from tuition. Do not include income reported in item 3b. $ _____

5b. **Income from sponsoring or affiliated organization**. Include cash assistance from church, synagogue, mosque, parish, diocese, congregation, or national association. $ _____

5c. **Income from Federal, State, or local governments**. Include grants and reimbursements, such as Department of Education grants (Title I, Title II, drug-free schools, and so on), USDA meal or milk reimbursements, and State or local grants. Please report all associated expenditures in items 6-10. *Exclude assistance provided in the form of services or materials; such non-cash contributions should be reported in item 11.* $ _____

5d. **Endowment and investment income**. Include dividends and interest earned on short- and long-term investments that were applied to school operations. $ _____

5e. **Net income calculated in item 3d.** Report net income from programs operating outside the regular school day. Report a negative number, if expenditures exceed income. $ _____

5f. **Other income**. All other sources of income, including lunch fees, student transportation fees, income from fundraising and annual giving campaigns (*exclude gifts to capital campaigns)*, gross income from auxiliary services (book store or laundry), net income from affiliated enterprises (inns or working farms), payments from contractors, rental income, and income from sale of equipment. *Exclude non-cash gifts, which should be reported in item 11.* $ _____

5g. **Total Income**. The sum of items 5a through 5f. $ _____

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6. EMPLOYEE SALARIES

For each of the following staff categories, please report total wages and salaries for all paid school employees in fiscal year 1995-1996, or for your most recent fiscal year. Report "0" for any category without salaried personnel. Please also note that:

- ✓ Wages and salaries paid to staff of programs operating outside the regular school day should be reported separately, if possible, in item 3;
- ✓ Wages and salaries, paid to contractors' employees should be reported in item 8;
- ✓ The value of services provided by volunteers and personnel not employed by the school should be reported in item 11; and
- ✓ If one individual holds responsibilities in more than one of the personnel categories below, we encourage you to apportion the salary among the categories. If apportionment is difficult, report the total salary according to area of primary responsibility.

6a. **Instruction.** Include all teachers, including music and art teachers, coaches, teacher aides, substitute teachers, and special education teachers. Include paid days off and sabbatical expenses. Academic department heads may be regarded as teachers or administrators, as you deem appropriate. ***Do not include librarians and other instructional support staff, unless you indicate you have done so in item 6i, below.*** $ _____

6b. **Instructional support and student services.** Include librarians, technology coordinators, audiovisual staff, nurses, counselors, chaplains, staff providing psychological services, and so on. $ _____

6c. **Administration.** Include principals, school heads, department, and divisional heads who are not included in item 6a, as well as staff of administrative departments, including business, admissions, financial aid, and development. Include individuals who provide secretarial or clerical services to administrators. $ _____

6d. **Plant/maintenance.** Include custodians, engineers, and other plant and grounds maintenance personnel, including the plant supervisor, if that function is performed by an individual not reported above as an administrator. *Exclude payments for contracted services, which should be reported in item 8d.* $ _____

6e. **Food Service.** Include cafeteria and lunch-room staff. $ _____

6f. **Transportation.** Include bus drivers or staff providing vehicle maintenance. $ _____

6g. **Other.** Include all other staff not included above, such as housekeeping staff and dormitory parents, and staff in auxiliary enterprises, including the personnel staffing a student store. $ _____

6h. **Total salaries.** The sum of items 6a through 6g. $ _____

6i. **Further information on salaries.** Please indicate below how you have split salaries between items 6a and 6b.

- ❑ Reported "0" in item 6b, because no salaried staff in this category.
- ❑ Reported "0" in item 6b, because support staff were included in item 6a.
- ❑ Split salaries between items 6a and 6b, as requested.
- ❑ Reported some salaries of support staff in item 6b, but some are in item 6a.

7. EMPLOYEE BENEFITS

Please report expenditures for employee benefits in fiscal year 1995-1996, or your most recent fiscal year. Include payroll taxes, retirement, medical, dental, disability, unemployment, life insurance, cafeteria plans, "parsonage" benefits (i.e., cash paid in lieu of housing benefits), and tuition paid to another school through tuition exchanges. Benefits to staff of programs operating outside the regular school day should be reported separately, in item 3, if possible. *Exclude contributions paid by employees.*

$ _____

8. SUPPLIES AND CONTRACTED SERVICES

For each of the following categories, please report expenditures for supplies and contracted services in fiscal year 1995-1996, or for your most recent fiscal year. If your records do not permit you to separate expenditures into the categories we have provided, please provide your best estimate. Report "0," if there were no expenditures in the category. Please also note that:

- √ Ideally, we would like you to exclude computers and other equipment, which should be reported in item 9. However, if a separate accounting of equipment is difficult, include expenditures for equipment in item 8;
- √ Rent should be reported in item 10;
- √ Expenditures for programs operating outside the regular school day should be reported separately, if possible, in item 3; and
- √ The value of donated supplies should be reported in item 11.

8a. **Instruction.** Include supplies and contracted services for academic departments and programs, including athletic and physical education programs. Include textbooks, instructional supplies and materials, computer software (unless reported with computers in item 9), and subscriptions. Include student-related activities, such as school newspaper, yearbook, school magazine, theater or student productions, assemblies, trips, and excursions.

$ _____

8b. **Instructional support and student services.** Include professional development and conference attendance for teaching staff, as well as supplies and contracted services associated with the library, media center, counseling, student health services, testing services, chaplain, and psychological services.

$ _____

8c. **Administration.** Include office supplies, telephone, stationery, printing, postage, advertising, office equipment rentals and service contracts, insurance other than plant-related insurance, legal services, accounting, audits, expenditures associated with governing board, fund-raising events, and travel by administrators.

$ _____

8d. **Plant operation/maintenance.** Include utilities, maintenance materials, custodial supplies, contracted custodial and maintenance services, security services, grounds-keeping, and plant-related insurance.

$ _____

8e. **Food service.** Include food, paper supplies, and contracted food services.

$ _____

8f. **Transportation services.** Include fuel, vehicle repairs, and contracted transportation services.

$ _____

8g. **Other expenditures.** Include bad debts, taxes, membership fees, and other general expenditures. Include residential supplies and services, auxiliary enterprises (such as a bookstore), and all other supplies and contracted services not listed above. *Exclude equipment, rent, payments on principal or interest, and amounts spent on special maintenance or renovations.*

$ _____

8h. **Total supplies and services.** The sum of items 8a through 8g.

$ _____

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9. EQUIPMENT

Please report expenditures for the acquisition and replacement of equipment in fiscal year 1995-96 or your most recent fiscal year. Report purchases from the operating/general fund separately from purchased from special equipment/plant/capital funds. Report "0" in any category with no expenditures, or any category for which it is easier to report depreciation (under item 9c or item 9d) than actual purchases. Please also note that:

✓ The value of donated equipment should be reported item 11.

	Operating Fund	Equipment or Capital Fund
9a. **Instruction-related computers.** Include all computer equipment associated with classrooms, computer labs, or technology centers. Include software that is not reported in 8a. Report "0" if computers cannot be separated from other equipment.	$ _____	$ _____
9b. **Other equipment.** Include classroom furniture, science laboratory equipment, playground equipment, photocopiers, administrative computers, vehicles. Exclude equipment already reported as "supplies" in item 8. Exclude major building renovations or remodeling projects; these should be reported in item 10c.	$ _____	$ _____

9c. **Further information on computer equipment.** If you reported "0" in item 9a, please explain:

- ❑ No computers were purchased in fiscal year 1995-1996.
- ❑ Computer purchases were included in item 8 (supplies and contracted services).
- ❑ Computer purchases were reported in item 9b, with other equipment.

9d. **Further information on other equipment**. If you reported "0" in item 9b, please explain:

- ❑ No other equipment was purchased in fiscal year 1995-1996.
- ❑ Other equipment purchases were included in item 8 (supplies and contracted services).
- ❑ It is easier to report depreciation of $_____ than actual purchases.
- ❑ Depreciation of equipment is included with depreciation of facilities in 10e, below.

10. FACILITIES

Please report expenditures for facilities at all school sites in fiscal year 1995-96 or your most recent fiscal year. Report "0" for any category without expenditures.

10a. **Rent.** Include annual rent paid for land and buildings. $ _____

10a(i). Do rental payments cover utilities? ❑ Yes ❑ No ❑ NA (no rent)

10a(ii). Do rental payments cover custodial services? ❑ Yes ❑ No ❑ NA (no rent)

	Interest	Principal
10b. **Loan payments for facilities and vehicles.** Include payments on long-term debt associated with school buildings, land, vehicles, or other major loans. Include bonds. Report interest and principal payments separately, if possible; otherwise report total payments under "principal."	$ _____	$ _____

10c. **Renovations and transfers to special plant funds**. Please report any amounts spent on major building renovations (e.g., repair or replacement of roofs, furnace, air-conditioning), as well as any amounts transferred from the operating fund to a "provision for plant renewal, replacement, and special maintenance" fund (PPRRSM). *Do not report acquisition or construction of new facilities.* $ _____

10d. **Depreciation of facilities.** Please report depreciation of facilities if your school records such depreciation. $ _____

11. NON-CASH CONTRIBUTIONS

11a. **Public agencies.** Were any of the following services provided by public school districts or other public agencies in fiscal year 1995-1996? *Exclude services provided under contracts if contract expenditures were reported in items 6-10.*

No	Yes	
❑	❑	Transportation of _____students.
❑	❑	Remedial/enrichment instruction provided by _____ teachers (report number, in Full-Time Equivalents (FTEs), if possible).
❑	❑	Book vouchers, books, or book-related grants that were not reported under item 5b as income. If yes, please estimate value: ❑ $1,000 or less ❑ more than $1,000 ❑ Unknown.
❑	❑	Health/testing/psychological services, such as vision and hearing screenings, diagnostic testing, etc.
❑	❑	Other: _____

11b. **Religious Institutions.** Did your school receive any of the following supports from religious institutions or organizations?

No	Yes	
❑	❑	Space provided free by religious institution. If yes, estimate sq. ft: _____, or if easier, number of rooms: _____.
❑	❑	Space provided at lower-than-market rates. If yes, estimate sq. ft: _____, or if easier, number of rooms: _____.
❑	❑	Pastor, congregation members, or religious personnel assist with classroom teaching, library, computer lab, counselling, social work, health care, if not reported under item 6. If yes, estimate: ❑ less than 4 hrs/week ❑ 4-10 hrs/week ❑ more than 10 hrs/week.
❑	❑	Pastor, bookkeeper, church treasurer, congregation members prepare budget and track monthly expenditures, or assist in school office, if not reported under item 6. If yes, estimate: ❑ less than 4 hrs/week ❑ 4-10 hrs/week ❑ more than 10 hrs/week.
❑	❑	Custodial services are shared with sponsoring institution, if not reported under item 6. If yes, estimate: ❑ less than 4 hrs/week ❑ 4-10 hrs/week ❑ more than 10 hrs/week.
❑	❑	Lunch room is staffed by _____ congregation members, religious personnel (report number on average day).
❑	❑	Other: _____.

11c. **Parents and others.** Did your school receive any of the following kinds of non-cash contributions in 1995-1996 from parents, parent-teacher organizations, businesses, grandparents, alumni, or others?

No	Yes	
❑	❑	Donated supplies or equipment, such as books, computers, office equipment, playground equipment. If yes, please estimate value: ❑ $1,000 or less ❑ more than $1,000 ❑ Unknown.
❑	❑	Volunteers in lunch-room, library, fund-raisers, school clean-up (in addition to 11b). If yes, estimate: ❑ less than 4 hrs/week ❑ 4-10 hrs/week ❑ more than 10 hrs/week.
❑	❑	Other: _____.

Listing of NCES Working Papers to Date

Please contact Ruth R. Harris at (202) 219-1831
if you are interested in any of the following papers

Number	Title	Contact
94-01 (July)	Schools and Staffing Survey (SASS) Papers Presented at Meetings of the American Statistical Association	Dan Kasprzyk
94-02 (July)	Generalized Variance Estimate for Schools and Staffing Survey (SASS)	Dan Kasprzyk
94-03 (July)	1991 Schools and Staffing Survey (SASS) Reinterview Response Variance Report	Dan Kasprzyk
94-04 (July)	The Accuracy of Teachers' Self-reports on their Postsecondary Education: Teacher Transcript Study, Schools and Staffing Survey	Dan Kasprzyk
94-05 (July)	Cost-of-Education Differentials Across the States	William Fowler
94-06 (July)	Six Papers on Teachers from the 1990-91 Schools and Staffing Survey and Other Related Surveys	Dan Kasprzyk
94-07 (Nov.)	Data Comparability and Public Policy: New Interest in Public Library Data Papers Presented at Meetings of the American Statistical Association	Carrol Kindel
95-01 (Jan.)	Schools and Staffing Survey: 1994 Papers Presented at the 1994 Meeting of the American Statistical Association	Dan Kasprzyk
95-02 (Jan.)	QED Estimates of the 1990-91 Schools and Staffing Survey: Deriving and Comparing QED School Estimates with CCD Estimates	Dan Kasprzyk
95-03 (Jan.)	Schools and Staffing Survey: 1990-91 SASS Cross-Questionnaire Analysis	Dan Kasprzyk
95-04 (Jan.)	National Education Longitudinal Study of 1988: Second Follow-up Questionnaire Content Areas and Research Issues	Jeffrey Owings
95-05 (Jan.)	National Education Longitudinal Study of 1988: Conducting Trend Analyses of NLS-72, HS&B, and NELS:88 Seniors	Jeffrey Owings

Listing of NCES Working Papers to Date--Continued

Number	Title	Contact
95-06 (Jan.)	National Education Longitudinal Study of 1988: Conducting Cross-Cohort Comparisons Using HS&B, NAEP, and NELS:88 Academic Transcript Data	Jeffrey Owings
95-07 (Jan.)	National Education Longitudinal Study of 1988: Conducting Trend Analyses HS&B and NELS:88 Sophomore Cohort Dropouts	Jeffrey Owings
95-08 (Feb.)	CCD Adjustment to the 1990-91 SASS: A Comparison of Estimates	Dan Kasprzyk
95-09 (Feb.)	The Results of the 1993 Teacher List Validation Study (TLVS)	Dan Kasprzyk
95-10 (Feb.)	The Results of the 1991-92 Teacher Follow-up Survey (TFS) Reinterview and Extensive Reconciliation	Dan Kasprzyk
95-11 (Mar.)	Measuring Instruction, Curriculum Content, and Instructional Resources: The Status of Recent Work	Sharon Bobbitt & John Ralph
95-12 (Mar.)	Rural Education Data User's Guide	Samuel Peng
95-13 (Mar.)	Assessing Students with Disabilities and Limited English Proficiency	James Houser
95-14 (Mar.)	Empirical Evaluation of Social, Psychological, & Educational Construct Variables Used in NCES Surveys	Samuel Peng
95-15 (Apr.)	Classroom Instructional Processes: A Review of Existing Measurement Approaches and Their Applicability for the Teacher Follow-up Survey	Sharon Bobbitt
95-16 (Apr.)	Intersurvey Consistency in NCES Private School Surveys	Steven Kaufman
95-17 (May)	Estimates of Expenditures for Private K-12 Schools	Stephen Broughman
95-18 (Nov.)	An Agenda for Research on Teachers and Schools: Revisiting NCES' Schools and Staffing Survey	Dan Kasprzyk
96-01 (Jan.)	Methodological Issues in the Study of Teachers' Careers: Critical Features of a Truly Longitudinal Study	Dan Kasprzyk

Listing of NCES Working Papers to Date--Continued

Number	Title	Contact
96-02 (Feb.)	Schools and Staffing Survey (SASS): 1995 Selected papers presented at the 1995 Meeting of the American Statistical Association	Dan Kasprzyk
96-03 (Feb.)	National Education Longitudinal Study of 1988 (NELS:88) Research Framework and Issues	Jeffrey Owings
96-04 (Feb.)	Census Mapping Project/School District Data Book	Tai Phan
96-05 (Feb.)	Cognitive Research on the Teacher Listing Form for the Schools and Staffing Survey	Dan Kasprzyk
96-06 (Mar.)	The Schools and Staffing Survey (SASS) for 1998-99: Design Recommendations to Inform Broad Education Policy	Dan Kasprzyk
96-07 (Mar.)	Should SASS Measure Instructional Processes and Teacher Effectiveness?	Dan Kasprzyk
96-08 (Apr.)	How Accurate are Teacher Judgments of Students' Academic Performance?	Jerry West
96-09 (Apr.)	Making Data Relevant for Policy Discussions: Redesigning the School Administrator Questionnaire for the 1998-99 SASS	Dan Kasprzyk
96-10 (Apr.)	1998-99 Schools and Staffing Survey: Issues Related to Survey Depth	Dan Kasprzyk
96-11 (June)	Towards an Organizational Database on America's Schools: A Proposal for the Future of SASS, with comments on School Reform, Governance, and Finance	Dan Kasprzyk
96-12 (June)	Predictors of Retention, Transfer, and Attrition of Special and General Education Teachers: Data from the 1989 Teacher Followup Survey	Dan Kasprzyk
96-13 (June)	Estimation of Response Bias in the NHES:95 Adult Education Survey	Steven Kaufman
96-14 (June)	The 1995 National Household Education Survey: Reinterview Results for the Adult Education Component	Steven Kaufman

Listing of NCES Working Papers to Date--Continued

Number	Title	Contact
96-15 (June)	Nested Structures: District-Level Data in the Schools and Staffing Survey	Dan Kasprzyk
96-16 (June)	Strategies for Collecting Finance Data from Private Schools	Stephen Broughman
96-17 (July)	National Postsecondary Student Aid Study: 1996 Field Test Methodology Report	Andrew G. Malizio
96-18 (Aug.)	Assessment of Social Competence, Adaptive Behaviors, and Approaches to Learning with Young Children	Jerry West
96-19 (Oct.)	Assessment and Analysis of School-Level Expenditures	William Fowler
96-20 (Oct.)	1991 National Household Education Survey (NHES:91) Questionnaires: Screener, Early Childhood Education, and Adult Education	Kathryn Chandler
96-21 (Oct.)	1993 National Household Education Survey (NHES:93) Questionnaires: Screener, School Readiness, and School Safety and Discipline	Kathryn Chandler
96-22 (Oct.)	1995 National Household Education Survey (NHES:95) Questionnaires: Screener, Early Childhood Program Participation, and Adult Education	Kathryn Chandler
96-23 (Oct.)	Linking Student Data to SASS: Why, When, How	Dan Kasprzyk
96-24 (Oct.)	National Assessments of Teacher Quality	Dan Kasprzyk
96-25 (Oct.)	Measures of Inservice Professional Development: Suggested Items for the 1998-1999 Schools and Staffing Survey	Dan Kasprzyk
96-26 (Nov.)	Improving the Coverage of Private Elementary-Secondary Schools	Steven Kaufman
96-27 (Nov.)	Intersurvey Consistency in NCES Private School Surveys for 1993-94	Steven Kaufman

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Number	Title	Contact
96-28 (Nov.)	Student Learning, Teaching Quality, and Professional Development: Theoretical Linkages, Current Measurement, and Recommendations for Future Data Collection	Mary Rollefson
96-29 (Nov.)	Undercoverage Bias in Estimates of Characteristics of Adults and 0- to 2-Year-Olds in the 1995 National Household Education Survey (NHES:95)	Kathryn Chandler
96-30 (Dec.)	Comparison of Estimates from the 1995 National Household Education Survey (NHES:95)	Kathryn Chandler
97-01 (Feb.)	Selected Papers on Education Surveys: Papers Presented at the 1996 Meeting of the American Statistical Association	Dan Kasprzyk
97-02 (Feb.)	Telephone Coverage Bias and Recorded Interviews in the 1993 National Household Education Survey (NHES:93)	Kathryn Chandler
97-03 (Feb.)	1991 and 1995 National Household Education Survey Questionnaires: NHES:91 Screener, NHES:91 Adult Education, NHES:95 Basic Screener, and NHES:95 Adult Education	Kathryn Chandler
97-04 (Feb.)	Design, Data Collection, Monitoring, Interview Administration Time, and Data Editing in the 1993 National Household Education Survey (NHES:93)	Kathryn Chandler
97-05 (Feb.)	Unit and Item Response, Weighting, and Imputation Procedures in the 1993 National Household Education Survey (NHES:93)	Kathryn Chandler
97-06 (Feb.)	Unit and Item Response, Weighting, and Imputation Procedures in the 1995 National Household Education Survey (NHES:95)	Kathryn Chandler
97-07 (Mar.)	The Determinants of Per-Pupil Expenditures in Private Elementary and Secondary Schools: An Exploratory Analysis	Stephen Broughman
97-08 (Mar.)	Design, Data Collection, Interview Timing, and Data Editing in the 1995 National Household Education Survey	Kathryn Chandler

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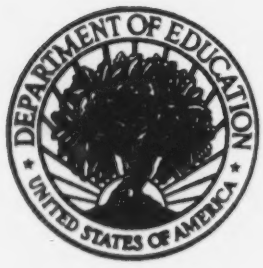
Listing of NCES Working Papers to Date--Continued

Number	Title	Contact
97-09 (Apr.)	Status of Data on Crime and Violence in Schools: Final Report	Lee Hoffman
97-10 (Apr.)	Report of Cognitive Research on the Public and Private School Teacher Questionnaires for the Schools and Staffing Survey 1993-94 School Year	Dan Kasprzyk
97-11 (Apr.)	International Comparisons of Inservice Professional Development	Dan Kasprzyk
97-12 (Apr.)	Measuring School Reform: Recommendations for Future SASS Data Collection	Mary Rollefson
97-13 (Apr.)	Improving Data Quality in NCES: Database-to-Report Process	Susan Ahmed
97-14 (Apr.)	Optimal Choice of Periodicities for the Schools and Staffing Survey: Modeling and Analysis	Steven Kaufman
97-15 (May)	Customer Service Survey: Common Core of Data Coordinators	Lee Hoffman
97-16 (May)	International Education Expenditure Comparability Study: Final Report, Volume I	Shelley Burns
97-17 (May)	International Education Expenditure Comparability Study: Final Report, Volume II, Quantitative Analysis of Expenditure Comparability	Shelley Burns
97-18 (June)	Improving the Mail Return Rates of SASS Surveys: A Review of the Literature	Steven Kaufman
97-19 (June)	National Household Education Survey of 1995: Adult Education Course Coding Manual	Peter Stowe
97-20 (June)	National Household Education Survey of 1995: Adult Education Course Code Merge Files User's Guide	Peter Stowe
97-21 (June)	Statistics for Policymakers or Everything You Wanted to Know About Statistics But Thought You Could Never Understand	Susan Ahmed
97-22 (July)	Collection of Private School Finance Data: Development of a Questionnaire	Stephen Broughman



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